

examine the face of the machine to ascertain whether it has been defaced, or injured, to detect the wrong-doer and to repair any injury.

SEC. 18. Canvass of vote. As soon as the polls of the election are closed, the judges of the election thereat shall immediately lock the voting machine against voting and open the counting compartments in the presence of all persons who may be lawfully within the polling place, and proceed to canvass the vote.

SEC. 19. Judges to lock machine. The judges of election shall, as soon as the count is completed and fully ascertained as in this act required, lock the machine against voting, and it shall so remain for the period of thirty days. Whenever independent ballots have been voted, the judges shall return all of such ballots properly secured in a sealed package as prescribed by section eleven hundred and forty-two (1142) of the code.

SEC. 20. Written statements of election. After the total vote for each candidate has been ascertained, and before leaving the room or voting place, the judges shall make and sign written statements of election, as required by the election laws now in force, except that such statements of the canvass need not contain any ballots except the independent ballots as herein provided.

SEC. 21. What statutes apply. All of the provisions of the election law now in force and not inconsistent with the provisions of this act shall apply with full force to all counties, cities, and towns adopting the use of voting machines. Nothing in this act shall be construed as prohibiting the use of a separate ballot for constitutional amendments and other public measures.

Approved April 16, 1900.

CHAPTER 38.

ELECTION OF PRESIDENTIAL ELECTORS.

S. F. 30.

AN ACT to amend section eleven hundred and seventy-three (1173) of the code, relating to the election of presidential electors.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Elected by the electors of the state. That section eleven hundred and seventy-three (1173) of the code be and the same is hereby amended, by inserting after the word "elected" in the third line thereof, the words, "by the electors of the state."

Approved March 15, 1900.

CHAPTER 39.

RELATING TO APPEALS IN CERTAIN CASES.

S. F. 123.

AN ACT to amend section twelve hundred and twenty-two (1222) of the code, relating to appeals in certain cases.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Appeal in contest election cases. That section twelve hundred and twenty-two (1222) of the code be, and the same is, hereby amended by adding to said section the following words, to-wit: "The court shall hear the appeal in equity and determine anew all questions arising in the case."

SEC. 2. In effect. This act, being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved February 24, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, February 27, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 40.

RELATING TO ENCOURAGING THE MANUFACTURE OF SUGAR.

H. F. 242.

AN ACT to encourage the manufacture of sugar in the state of Iowa, by making certain exemptions in taxes. [Amendatory of chapter I, title VII, of the code, relating to the assessment of taxes.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. What property exempt. That the following named property is exempt from taxation until January 1st, 1910, viz: All mills, buildings, machinery, tools, apparatus and appliances for the manufacture of sugar, the land upon which said mill is situated not to exceed ten acres, the capital invested in the business of the manufacture of sugar from beets raised in the state of Iowa, all personal property used in connection with said business, also the stock, shares, and certificates of any company or corporation actually engaged in said business.

SEC. 2. In effect. This act, being deemed of immediate importance, shall be in force and take effect immediately upon its publication in the Iowa Capital and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa Capital April 11, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 41.

INDEBTEDNESS OF COUNTIES AND OTHER POLITICAL AND MUNICIPAL CORPORATIONS.

S. F. 39.

AN ACT to repeal section thirteen hundred and six (1306) of the code, and to enact a substitute therefor, relating to the assessment of taxes, and limiting the indebtedness of counties, and other political and municipal corporations, including cities acting under special charter.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Repealed. That section thirteen hundred and six (1306) of the code be and is hereby repealed, and the following enacted in lieu thereof:

SEC 2. Amount of indebtedness limited. "No county or other political or municipal corporation, including cities acting under special charters, shall be allowed to become indebted, in any manner or for any purpose, to an amount in the aggregate exceeding one and one fourth per centum on the actual value of the property within such county or corporation, to be ascertained by the last state and county tax list previous to the incurring of such indebtedness."

SEC. 3. In effect. This act, being deemed of immediate importance, shall be in force from and after its publication in the Des Moines Register and the Des [Moines] Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.